

FILE COPY



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

✓
Carnahan Courthouse Building
1114 Market St., Room 608
St. Louis, Missouri 63101
(314) 622-4723
Fax: (314) 613-3004

October 6, 2006

Greg Lukeman, Executive Director
Food Outreach
3117 Olive St.
St. Louis, MO 63103

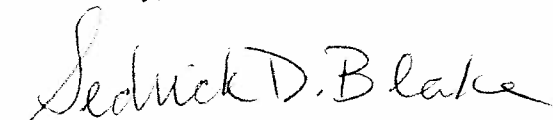
RE: Fiscal Monitoring Report of Food Outreach (Project #2006-DHH10)

Dear Mr. Lukeman:

Enclosed is a report of our fiscal monitoring review of Food Outreach (Contract #HD-04-28) for the period March 1, 2004 through February 28, 2005. The scope of a fiscal monitoring review is substantially less than an audit, and as such, we do not express an opinion on the financial operations of Food Outreach. Our fieldwork was completed on September 19, 2006.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised and through an agreement with the Department of Health and Hospitals (DOHH) to provide fiscal monitoring to all grant subrecipients. If you have any questions, please contact Charles Schroeder at 589-6089.

Sincerely,


Sedrick D. Blake, CPA
Internal Audit Executive

Enclosure

cc: Honorable Darlene Green, Comptroller
William Kincaid, Director, City of St. Louis Department of Health



CITY OF ST. LOUIS

DEPARTMENT OF HEALTH (DOH)

*FOOD OUTREACH
RYAN WHITE TITLE I
CONTRACT #HD-04-28*

FISCAL MONITORING REVIEW

MARCH 1, 2004 THROUGH FEBRUARY 28, 2005

PROJECT #2006-DOH10

DATE ISSUED: OCTOBER 6, 2006

*Prepared by:
The Internal Audit Section*



OFFICE OF THE COMPTROLLER

Honorable Darlene Green, Comptroller

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH AND HOSPITALS
RYAN WHITE TITLE I
FOOD OUTREACH
CONTRACT #HD-04-28
FISCAL MONITORING REVIEW
MARCH 1, 2004 THROUGH FEBRUARY 28, 2005**

TABLE OF CONTENTS

<u>Description</u>	<u>Page(s)</u>
INTRODUCTION	
Background	1
Purpose	1
Scope and Methodology	1
CONCLUSION AND SUMMARY OF OBSERVATIONS	
Conclusion	2
Status of Prior Observations	2
A-133 Status	2
Summary of Current Observations	2

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH AND HOSPITALS
RYAN WHITE TITLE I
FOOD OUTREACH
CONTRACT #HD-04-28
FISCAL MONITORING REVIEW
MARCH 1, 2004 THROUGH FEBRUARY 28, 2005**

INTRODUCTION

Background

Contract Name: Food Outreach

Contract Number: HD-04-28

Contract Period: March 1, 2004 through February 28, 2005

Contract Amount: \$200,000

The Ryan White Title I contract provided funds from the Health Resources Services Administration (HRSA) through the Department of Health and Hospitals. This contract provided funds to the Agency to procure food, meals and nutritional services for residents with human immunodeficiency virus (HIV) living within the Health Resources and Services Administration's (HRSA) geographic area of the St. Louis Eligible Metropolitan Area (EMA), which includes the City of St. Louis as well as the counties of Franklin, Jefferson, Lincoln, St. Louis, St. Charles, and Warren in Missouri.

Purpose

Our purpose was to determine Food Outreach's compliance with federal, state and local Department of Health and Hospitals (DOHH) requirements for the period March 1, 2004 through February 28, 2005 and make recommendations for improvements.

Scope and Methodology

We made inquiries regarding Food Outreach's internal controls relating to the grants administered by the Department of Health and Hospitals (DOHH), tested evidence supporting the reports the Agency submitted to DOHH and performed other procedures considered necessary. Our fieldwork was completed on September 19, 2006.

**CITY OF ST. LOUIS
DEPARTMENT OF HEALTH AND HOSPITALS
RYAN WHITE TITLE I
FOOD OUTREACH
CONTRACT #HD-04-28
FISCAL MONITORING REVIEW
MARCH 1, 2004 THROUGH FEBRUARY 28, 2005**

CONCLUSION AND SUMMARY OF OBSERVATIONS

Conclusion

We found no evidence to suggest that Food Outreach did not fully comply with federal, state and local DOHH requirements.

Status of Prior Observations

The Agency's most recent fiscal monitoring report dated August 4, 2004 identified no observations.

A-133 Status

According to letters from the Agency dated October 20, 2005 and February 22, 2006, Food Outreach did not expend \$500,000 or more in federal awards for fiscal year ending December 31, 2004, and 2005 and is not required to have a single audit in accordance with OMB Circular A-133.

Summary of Current Observations

We had no observations.